

Sample City CITY
2015 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY15	FY16
Incharge		
Manager		
Independent Reviewer		

Sample City CITY 2015 COMPLIANCE GUIDE SUPPLEMENT

In addition to the updated City Compliance Guide, we have made available this 2015 City Compliance Guide Supplement which details all changes made to the prior year City Compliance Guide. This Supplement may be used to update the prior year Compliance Guide in lieu of completing a new guide each year.

RECEIPTS/REVENUES:

1. **(15)** Property Tax:
 - c. **(15)** Determine the City levied the minimum tax for the purpose of providing financial support to public libraries in accordance with Chapter 256.69 of the Code of Iowa.
 - d. **(15)** Determine voter approved levies were properly authorized in accordance with Chapter 384.12 of the Code of Iowa.

				FY15				FY16			
	Category	Non-compliance Noted / FY		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
RECEIPTS/REVENUES:											
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c. (15) Determine the City levied the minimum tax for the purpose of providing financial support to public libraries in accordance with Chapter 256.69 of the Code of Iowa.											
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